

INSTRUCTIONS - EMPLOYER'S QUARTERLY TAX REPORT

(Unemployment Insurance Tax Report - Form TAX020 - 02/27/02)

- LINE 1. Legal Entity Name - CHANGES or CORRECTIONS - It is important that any changes or error corrections concerning your business be indicated in the space provided next to line 1. Please make certain that the necessary corrections are made to avoid possible penalties that could arise from incorrect information. It is essential that we be advised of changes so that timely application can be made for transfer of reduced rate to the new changed entity. Failure to apply for rate transfer within the ninety days as prescribed by law may result in assignment of standard rate as a new employer.
- LINE 2. Your report and payments must be submitted by this date to avoid late penalty.
- LINE 3. Year and quarter wages were paid.
- LINE 4. This is your tax rate. Contribution rate plus administrative reserve rate plus workforce development rate. The contribution rate, administrative reserve rate, and workforce development rates are shown for your information. Only the contribution rate should be used in reference to state experience rate or state contributions when completing Form 940 or 940EZ for annual FUTA reporting [Ref. 72-1350(H)].
- LINE 5. Enter all wages paid in covered employment this calendar quarter whether in money or in kind, such as meals and lodging. (This total must equal the total of the individual wages listed on the employer's Wage Report line 18). DO NOT include wages paid to employees who performed services that are exempt under Idaho Employment Security Law. For example, the individual owner of a business should not report his parents, spouse or his children under 21 years of age. (Refer to Employer Handbook for other specific exemptions.)
- LINE 6. Individual annual wages that exceed the amount that is pre-printed in this block are excess wages. Report such excess wages beginning with the quarter in which this amount is reached. Enter the total excess wages for the quarter. If a going business was taken over and continued, wages paid by the former ownership can be counted toward the annual taxable wages by the new ownership. You may also, in arriving at the annual taxable wage base for each employee, use wages paid in another state but only on the amount on which tax was paid to that state. COST REIMBURSEMENT EMPLOYERS (nonprofit organizations and governmental units) WOULD NOT COMPLETE THIS LINE.

EXAMPLE: Assuming excess wage base of \$27,600

	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	Wage	Excess	Taxable	Wage	Excess	Taxable	Wage	Excess	Taxable	Wage	Excess	Taxable
Jane Doe	12,900	-0-	12,900	12,900	-0-	12,900	12,900	11,100	1,800	12,900	12,900	-0-
John Doe	10,000	-0-	10,000	10,000	-0-	10,000	10,000	2,400	7,600	10,000	10,000	-0-
Totals	22,900	-0-	22,900	22,900	-0-	22,900	22,900	13,500	9,400	22,900	22,900	-0-

- LINE 7. Taxable wages (line 5 minus line 6).
- LINE 8. To calculate your tax due, multiply wages (line 7) by the total tax rate (line 8).
- LINE 9. Your report must be postmarked by the date entered in line 2; otherwise the assessment of a late charge is mandatory under the law. Late charge accrues separately on each quarter due. Late charge for each month, is the preprinted percentage of the tax due for the quarter or the preprinted dollar amount, whichever is greater. Late charge may not exceed 100 percent of the tax due.

LINE 10. Total amount due for the quarter (line 8 plus line 9).

LINE 11. If you have received notice of a balance from a previous quarter; enter this amount here.

LINE 12. Total amount due (line 10 plus or minus line 11). Section 67-2026, Idaho Code, requires that any tax payments owed the state of \$100,000 or greater be made by electronic funds transfer (E.F.T.). Specific information can be obtained by contacting the Idaho Department of Labor, Accounting Bureau or at our Internet Address: <http://www.labor.state.id.us/>. Make checks payable to Idaho DOL. Do not staple the check to this form.

Mail to: Cashier
Idaho Department of Labor
317 W. Main
Boise, ID 83735-0610

LINE 13. The monthly employment data reported on the Quarterly Tax Report should be a count of all full-time and part-time workers who worked during, or received pay (subject to this State's Unemployment Compensation law) for the payroll period which includes the 12th of the month. Compute for each month in the quarter. Do not leave months blank. Enter zero for months in which no employees earned wages.

INSTRUCTIONS - WAGE REPORT

(Unemployment Insurance Wage Report - Form TAX026 - 02/27/02)

NOTE: Make NO prior quarter adjustments on this report. Adjustments to wages reported in previous quarters must be submitted SEPARATELY.

LINE 14. Enter the worker's social security number. (Required Field)

LINE 15. Enter the name of each employee to whom you paid wages in covered employment during the quarter. Include employees to whom you have already paid the maximum annual taxable wage during the year. DO NOT include the names of employees who are exempt under the Idaho Employment Security Law. (See line 5 of instructions for examples.)

LINE 16. Enter the full amount of wages paid to each employee during the quarter.

LINE 17. Enter the total wages for this page.

LINE 18. Enter the grand total of all of the pages of wage reports you are submitting with this quarterly report. (Enter this amount on line 5 and drop the cents.)

Employers with 300 or more employees must submit quarterly wages of their employees on MAGNETIC MEDIA or PERSONAL COMPUTER DISKETTES in place of the paper listings. Information regarding this type of reporting will be sent upon request. (CHECK BOX for Magnetic Tape ON TAX026). This information can also be obtained at our Internet Address: <http://www.labor.state.id.us/> Click the bullet for "Information on Unemployment Insurance".